

Message Text

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12

ACTION EB-11

INFO OCT-01 EUR-25 EA-11 ISO-00 AGR-20 CEA-02 CIAE-00

COME-00 DODE-00 FRB-02 H-03 INR-10 INT-08 L-03 LAB-06

NSAE-00 NSC-07 PA-04 RSC-01 AID-20 CIEP-02 SS-20

STR-08 TAR-02 TRSE-00 USIA-15 PRS-01 SPC-03 FEA-02

OMB-01 DRC-01 /189 W

----- 086613

R 260625Z MAR 74

FM AMEMBASSY TOKYO

TO SECSTATE WASHDC 0810

INFO USDEL USSCC GENEVA

USMISSION EC BRUSSELS

USMISSION OECD PARIS

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E.O. 11652: N/A

TAGS: EFIN, JA

SUBJ: GATT PANELS ON DISC AND OTHER TAX PRACTICES

REF: STATE 051163

1. REPLY TO REFTEL DELAYED BECAUSE OF CLOSING JAPANESE ACADEMIC YEAR.

2. FINATT OPINION OF KANEKO, BASED ON SHORT PERSONAL INTERVIEW, IS THAT HE CAN DO A CREDITABLE, PROFESSIONAL JOB IN FIELD OF TAX LAW. HE WOULD PROBABLY BE CONSCIENTIOUS MEMBER OF TAX PANELS IF SELECTED. KANEKO HAS GOOD COMMAND OF SPOKEN ENGLISH BUT HE CAUTIONS THAT HIS SPEED AT WRITING IN ENGLISH IS SLOW. HE APPEARS WELL VERSED IN CORPORATE TAXATION FIELD (AT LEAST JAPANESE AND U.S. TAX SYSTEMS) AND ON CLOSE PERSONAL TERMS WITH S. SURREY AND C. SHOUP IN U.S. KANEKO DOES NOT CONSIDER HIMSELF TO BE AN EXPERT IN THE GATT OR IN ECONOMIC ANALYSIS. HE PROBABLY WOULD

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BE LESS WELL PREPARED TO DEAL WITH SUCH PROBLEMS AS STATISTICAL

MEASUREMENT OF THE EXTENT TO WHICH TRADE FLOWS MAY HAVE BEEN
INFLUENCED BY DIFFERENT TAX SYSTEMS.

3. KANEKO BELIEVES WORK SCHEDULE OUTLINED IN PARA 2 REFTL
CREATES NO CONFLICT WITH PRIOR COMMITMENTS. HE EXPECTS LITTLE
DIFFICULTY IN GETTING APPROVAL FROM HIS DEAN FOR TWO OR THREE
TRIPS TO GENEVA DURING COURSE OF A YEAR OR SO. IF HE WERE
OBLIGED TO TAKE ON HEAVY REPORT DRAFTING RESPONSIBILITIES, HIS
PACE WOULD BE SLOWER THAN SAY AMERICANS OR EUROPEANS. THIS
PARTLY DUE TO KANEKO'S DESIRE TO BE FULLY AS ARTICULATE AS THOSE
WHO HAVE GREATER FACILITY IN WRITING ENGLISH.
SHOESMITH

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 JAN 1994
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Concepts: TAX LAW, COMMITTEE MEETINGS, CONSULTANTS, TARIFF NEGOTIATIONS, TAXES
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Copy: SINGLE
Draft Date: 26 MAR 1974
Decaption Date: 01 JAN 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Authority: golinofr
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 28 MAY 2004
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
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30 JUN 2005

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Review Withdrawn Fields: n/a
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To: STATE
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